

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 02-0211P**

**Individual Income Tax**

**Calendar Year 1999**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

**ISSUE(S)**

**I. Tax Administration – Penalty**

**Authority:** IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

**STATEMENT OF FACTS**

Taxpayer, in a letter dated April 8, 2002, requested an abatement of the late payment penalty.

Taxpayer filed its return late with a tax balance due of \$7,469 (or more than eighteen percent of the tax due) and remitted the tax plus interest with the return. Taxpayer requests a waiver of the penalty because the taxpayer had timely filed an extension. The taxpayer, however, remitted only \$2,454 with the extension request which was not enough to avoid a penalty.

**I. Tax Administration – Penalty**

**DISCUSSION**

Taxpayer merely states that it had an extension on file.

Taxpayer remitted eighty-two percent (82%) of its tax by the due date of the return. An extension to file at a later date is not an extension to make a late payment.

The Department finds the penalty appropriate.

**FINDING**

Taxpayer's protest is denied.